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Research on Real Estate Tax Institution

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## 内 容 摘 要

物业税制度是财产税制度中的一项专门制度，是房屋财产税，其产生和发展以财产税制度的产生和发展为前提。物业税制度虽然有着悠久的发展历史，从法律的角度对物业税制度也有大量的研究和剖析，但从经济理论特别是从制度经济理论的角度对物业税制度的起源、产生机制、演变规律和制度效应等方面进行研究还不太充分，某些方面还存在空白。运用新制度经济学理论研究物业税制度问题具有理论价值和实践意义。

任何制度的产生都以存在有效的制度需求和供给为前提。物业税制度与其它制度产生的内在机理一样，也是由有效的制度需求和供给决定的结果。影响物业税制度需求的因素有：宪法秩序及制度环境、私有财产的发展及物业成长规模、税收征收技术的发展和政府组织收入形式的成本变化等。物业税制度的需求主要有两个层次：国家的需求和纳税人的需求。二者构成了对物业税制度的总需求。相对应，物业税制度需求主体也有两个：分别为征税主体和纳税主体，这两个需求主体既相互影响又相互联系，而且缺一不可。影响物业税制度供给的因素有外部和内部之分，其中外部因素主要有宪法规定和制度环境改变、政府职能转变、物业税制需求程度及物业税制度供给成本等，而内部因素主要是指供给主体的价值取向和对物业税制度的认知程度等。征税主体为物业税制度的供给主体。按照权属范围可分为两级，其国家税务总局为物业税制度供给的初级行动团体，而各省市的税务局为物业税制度供给的次级行动团体。

由于需求与供给总是不平衡，因此，制度失衡往往呈现为常态特征。同样，物业税制度失衡特征也十分明显。物业税制度失衡可分为制度供给不足和制度供给过剩两种类型。失衡是物业税制度发生变迁的前提，其变迁有两种方式：即供给主导型和需求诱致型。由于物业税制度的供给是以政府的强

制供给为主，因此其变迁方式也以供给主导型为主，因为其绝大部分制度内容都是通过初级或次级供给主体通过发布命令或规定实施的。

物业税最早以土地税的形式在古埃及出现，随着经济的发展和私有财产的增加，物业税制度也得到了相应的发展。各国历史文化背景及社会经济发展情况的差异，导致税收制度的差异。国家之间没有完全一致的物业税制度。从总体特征来看，基本上有两类物业税制度：包含在以动产和不动产总额课税的一般财产税征收中的物业税制度，以及单纯以不动产（房产或地产）课税的物业税制度。前者主要是美国和加拿大；后者以英国、日本、南美国家。从发展历程来看，国外物业税制度的演变大都经历了一个由低级到高级、由不完善到完善的过程，并在财产税中日渐巩固其核心地位。

中国也是世界上最早开征物业税的国家之一。新中国成立以后，我国的土地制度和住房制度进行了多次变革，与之相关的物业税制度也经历了多次变迁。从实践来看，表现出制度变革“时滞”短、路径依赖性强以及制度变迁的反复性等特点。由于中国处于经济转型期，制度环境不稳定，中国物业税制度处于宏观失衡和微观失衡的“双失衡”状态。要推进新一轮物业税制度变迁，在路径选择上，必须摆脱制度供给的路径依赖，考虑纳税主体的制度需求和次级行动团体制的制度需求，构造新的规范统一的物业税制度，并充分考虑其现实可行性。据此，在政策上建议明确租费税的关系，一方面凸现财产税收在地方政府财政收入中的主体地位，建立以物业评估价值为计税依据的税基宽广、税源丰裕的物业税制度；另一方面限制租费收入手段在各级政府的扩张，改革土地出让金制度，实行土地年金制；限制并清理各种收费行为。同时提升物业税的立法层次，适度分权，推进地方税体系建设。

**关键词：**物业税；制度；需求；供给；变迁

## **Abstract**

Real estate tax is a special one among the property tax system and is also called housing and property tax, whose origin and development are based on the property tax system. Although real estate tax has a long history, and there has been a great deal of study and analysis from law, it is not sufficient from the view of economic theory, especially institutional economic theory to study the origin 、initiation regime、evolution principle and institution effect, some aspects still have vacancy. To study real estate tax system by the new institutional economic theory has the value of theory and significance of practice.

Any initiations of system are based on the existing valid demands and supplies. Inner regime of real estate tax, which is the same as other system, is the consequence of valid demand and supply. Factors that influence demand of real estate tax system are: constitutional order and institutional environment 、development of private property and developing scale of the real estate、development of imposition skill and cost changing of collecting income by the government, etc. Demand of real estate tax mainly has two aspects: demand of nation and demand of taxpayer. Both constitute the aggregate demand to real estate tax system. Correspondingly, demand of real estate tax has two subjects: subject of levying tax and subject of paying tax respectively. The two subjects not only connect and influence each other but also necessary to the other. Factors that influence the supply of the real estate tax system have the partition of inside and outside. Factors of inside mainly are: constitutional regulation and change of institutional environment、transformation of government duty 、demand level of real estate tax and supply cost of real estate tax. Factors of outside mainly refers to

value option of subject of supply and recognition level to real estate tax. Subject of levying tax is supply subject of real estate tax. According to the scope of attribute, real estate tax can be divided into two levels: state administration of taxation is primary organization of supply of real estate tax, and each provincial and municipal office is the secondary.

As demand and supply are always unbalanced, unbalanced institution has normal characteristic. Furthermore, unbalanced characteristic of real estate tax is obvious. The unbalanced real estate tax is classed as short supply and excess supply. Unbalance is the prerequisite that real estate tax change, which has two ways: supply dominating and demand inducing. Supply of real estate tax mainly depends on compulsory supply by the government so its changing style mainly is supply dominating. Because most part of content are carried out by deliver order or regulation of the primary or secondary supply subject.

Real estate tax initially arose from land tax in Egypt. With the development of economy and addition of private property, real estate tax also developed correspondingly. Diversity of historical and cultural background and economic development in different countries leads to the diversity of tax system. None of them has absolutely the same real estate tax. Generally speaking, there are two kinds of real estate tax: real estate tax including levying tax from moveable and immovable property and real estate tax purely levying tax from immovable property (housing and land). The former includes U.S.A and Canada, the later includes Britain、Japan and southern America. During the development, evolution of the overseas real estate tax mostly experienced the process that is from junior to senior and from incomplete to complete, and strengthened its kernel position in property tax system.



China is also one of the earliest countries that levy tax on real estate in the world. After the foundation of New China, land system and housing system had been reformed for many times and correspondingly real estate tax had changed a lot. In practice, real estate tax showed characteristic of short “time lag” of system transformation、 strong path dependency and reiteration of institutional change . As China now is in the period of economy transition with unstable institutional environment, real estate tax in China is in a state of unbalance both in macro and micro fields. To push forward new real estate tax institutional change, in the institutional option we must break away from the path dependency of institutional supply, consider institutional requirements of subject of paying tax and secondary organization, construct new regular and uniform real estate tax and think over its feasibility. We suggest to make clear relationship about rent、 fee and tax. On one hand, it shows kernel position of property tax in local government fiscal income and build real estate tax of wide tax base and abundant source, which based on value of real estate evaluation. On the other hand, it limits expansion of collecting fee in government, reform transfer fee of land , carry out system of annual fee of land ,constrain and clean all sorts of fee, prompt legislative level of real estate tax, decentralize authority appropriately and strengthen construction of local tax system.

**Key words:** Real estate tax; System; Demand; Supply; Change

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